

**LYON COUNTY, KANSAS**

Emporia, Kansas

**FINANCIAL STATEMENT  
AND  
INDEPENDENT AUDITOR'S REPORT**

December 31, 2020

# Lyon County, Kansas

## *TABLE OF CONTENTS* Year ended December 31, 2020

	<u>Statements</u>	<u>Page</u>
<b>Independent Auditor's Report</b>		1
<b>Financial Statement</b>		
Summary Statement of Receipts, Expenditures and		
Unencumbered Cash – Regulatory Basis	1	3
<b>Notes to Financial Statement</b>		7
<b>Supplementary Information</b>		
	<u>Schedule</u>	
Summary of Expenditures – Actual and Budget	1	16
Schedule of Receipts & Expenditures – Actual & Budget		
General Fund	2a	17
Special Purpose Funds		
Road and Bridge	2b	23
Community Corrections	2c	24
Cert Grant	2d	25
Court Trustee	2e	26
Juvenile Community Initiative Grant	2f	27
Surveillance Program	2g	28
Multi-Year Capital Improvement	2h	29
Citizens Review Board	2i	30
911 Service	2j	31
Mental Health	2k	32
Newman Hospital	2l	33
Noxious Weed	2m	34
Hetlinger Developmental Center	2n	35
Treasurer Technology	2o	36
County Clerk Technology	2p	37
Special Road Machinery	2q	38
Special Bridge	2r	39
Register of Deeds Technology	2s	40
County Auto Vehicle	2t	41
Prosecutor Training	2u	42
Adult Grant	2v	43
Special Road and Bridge 559A	2w	44
CARES Act Grant	2x	45
Juvenile Grant	2y	46
Reinvestment Grant	2z	47
Tort Liability	2aa	48
Special Alcohol	2bb	49
Special Parks & Recreation	2cc	50
Health Department	2dd	51
Drug Tax Law Enforcement	2ee	52
Special Law Enforcement	2ff	53
Special Prosecutor Forfeiture	2gg	54
Diversionary Service Fees	2hh	55
Worthless Checks	2ii	56
Pending Forfeiture	2jj	57
Federal Forfeiture	2kk	58
Agency Funds	3	59
Lyon County Free Fair	4	60
Lyon County Extension Council	4	61
<b>Schedule of Expenditures of Federal Awards</b>		62

**Lyon County, Kansas**

*TABLE OF CONTENTS*  
Year ended December 31, 2020

	<u>Statements</u>	<u>Page</u>
Notes to Schedule of Expenditures of Federal Awards		63
<b>Special Reports</b>		
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		65
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required By the Uniform Guidance		67
Schedule of Findings and Questioned Costs		69

County Commissioners  
Lyon County, Kansas  
Emporia, Kansas

### **Report on the Financial Statements**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Lyon County, Kansas, and related municipal entities as and for the year ended December 31, 2020 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinions**

#### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note C of the financial statement, the financial statement is prepared by Lyon County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Lyon County as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Lyon County as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

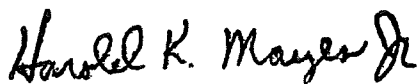
**Other Matters**

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and related municipal entity schedule of receipts and expenditures - actual (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

***Prior Year Comparative***

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Lyon County, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated March 21, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note C.



Harold K. Mayes Jr.  
Agler & Gaeddert, Chartered  
Ottawa, Ks.  
June 22, 2021

# Lyon County, Kansas

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
<b>Governmental type funds</b>		
<b>General fund</b>	\$ 4,923,049	\$ 1,552
<b>Special purpose funds</b>		
Road and Bridge	2,497,348	5,094
Community Corrections	205,313	0
Cert Grant	111	0
Court Trustee	175,890	0
Juvenile Community Initiative Grant	58,477	0
Surveillance Program	1,208	0
Multi-Year Capital Improvement	1,695,582	44
Citizens Review Board	23,701	0
911 Service	461,761	0
Mental Health	53,291	0
Newman Hospital	37,289	0
Noxious Weed	131,825	0
Hetlinger Developmental Center	5,166	0
Treasurer Technology Fund	23,017	0
County Clerk Technology Fund	3,186	0
Special Road Machinery Fund	370,947	0
Special Bridge	327,522	53
Register of Deeds Technology	44,904	0
County Auto Vehicle	31,997	0
Prosecutor Training	2,194	0
Adult Grant	(5,201)	0
Special Road and Bridge 559A	108,887	0
CARES Act Grant	0	0
Juvenile Grant	64,973	0
Reinvestment Grant	11,892	0
Tort Liability	208,064	0
Special Alcohol	39,976	0
Special Parks	4,533	0
Health Department	63,529	0
Drug Tax Law Enforcement	4,179	0
Special Law Enforcement	20,643	0
Special Prosecutor Forfeiture	14,409	0
Diversionary Service Fees	97,375	0
Worthless Checks	342	0
Pending Forfeiture	0	0
Federal Forfeiture	14	0
	<hr/>	<hr/>
Total primary government	11,707,393	6,743

The notes to the financial statement are an integral part of this statement.

Statement 1

	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$	16,311,644	\$ 15,263,764	\$ 5,972,481	\$ 817,486	\$ 6,789,967
	6,078,956	5,914,895	2,666,503	572,700	3,239,203
	433,681	391,245	247,749	11,859	259,608
	0	0	111	0	111
	54,557	159,093	71,354	5,668	77,022
	323,755	325,986	56,246	11,393	67,639
	0	1,176	32	0	32
	3,002,873	1,613,056	3,085,443	43,343	3,128,786
	24,182	26,703	21,180	715	21,895
	211,097	320,907	351,951	59,666	411,617
	395,986	400,000	49,277	0	49,277
	191,776	200,000	29,065	0	29,065
	365,099	359,636	137,288	5,965	143,253
	33,877	36,500	2,543	0	2,543
	10,561	13,965	19,613	0	19,613
	10,561	3,887	9,860	0	9,860
	546,860	199,266	718,541	50,025	768,566
	588,758	642,137	274,196	214,818	489,014
	42,232	29,832	57,304	285	57,589
	240,934	261,704	11,227	6,627	17,854
	3,719	1,362	4,551	0	4,551
	34,706	35,609	(6,104)	3,595	(2,509)
	372,807	332,586	149,108	0	149,108
	7,676,354	7,481,462	194,892	17,585	212,477
	1,757	21,127	45,603	743	46,346
	8,559	7,292	13,159	2,341	15,500
	278,581	261,762	224,883	0	224,883
	5,617	0	45,593	0	45,593
	0	0	4,533	0	4,533
	450,482	450,000	64,011	0	64,011
	0	0	4,179	0	4,179
	29,759	192	50,210	0	50,210
	10,635	5,250	19,794	0	19,794
	93,076	33,946	156,505	3,077	159,582
	0	0	342	0	342
	4,210	0	4,210	0	4,210
	0	0	14	0	14
	37,837,651	34,794,340	14,757,447	1,827,891	16,585,338

**Lyon County, Kansas**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year Ended December 31, 2020**

	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>
<b>Related Municipal Entities</b>		
Lyon County Free Fair	\$ 238,346	\$ 0
Lyon County Extension Council	<u>237,767</u>	<u>0</u>
Total reporting entity (excluding agency funds)	\$ <u>12,183,506</u>	\$ <u>6,743</u>

The notes to the financial statement are an integral part of this statement.



Statement 1

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 309,692	\$ 280,776	\$ 267,262	\$ 1,540	\$ 239,886
<u>584,061</u>	<u>578,668</u>	<u>243,160</u>	<u>0</u>	<u>243,160</u>
<u>\$ 38,731,404</u>	<u>\$ 35,653,784</u>	<u>\$ 15,267,869</u>	<u>\$ 1,829,431</u>	<u>\$ 17,068,384</u>

**Composition of ending cash and investments**

<b>Cash on hand</b>	\$ 363,511
<b>Demand deposits</b>	
ESB Financial	1,332,920
<b>Time deposits</b>	
Hartford State Bank	2,200,000
Kansas Land Bank	1,500,000
Olpe State Bank	1,771,000
Out-of-County Bonds	1
Detention Center	127,893
<b>Investments</b>	
Kansas Municipal Investment Pool	<u>33,104,135</u>
	40,399,460
 <b>Other entities</b>	
District Court	239,051
Law Library	106,389
Fair Board	239,886
Extension Council	<u>243,160</u>
Total cash and investments	41,227,946
<b>Agency funds per Schedule 3</b>	<u>(24,159,562)</u>
 <b>Total reporting entity (excluding agency funds)</b>	<u>\$ 17,068,384</u>

## Lyon County, Kansas

### NOTES TO FINANCIAL STATEMENT

December 31, 2020

#### NOTE A. MUNICIPAL REPORTING ENTITY

Lyon County is a municipal corporation governed by a three member commission. This regulatory financial statement presents Lyon County (the municipality) and its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

1. The Lyon County Fair Board promotes urban/rural relations through the staging of an annual agricultural fair. The County is represented on the Fair Board and has primary responsibility for funding operations and capital improvements. The County appropriated \$60,000 to the Fair Board in 2020.
2. The Lyon County Extension Council serves the citizens within the County's jurisdiction. The Extension Council is not a separate taxing entity. The County levies tax for the Extension Council's operations. The County appropriated \$300,000 to the Extension Council in 2020.
3. Although the Law Library is an independent entity, the Law Library is required by state statutes to be audited as part of the County's audit. Since the Clerk of the District Court maintains the accounting for the Law Library, the financial statements are included as an agency fund.
4. Newman Regional Health Hospital was organized to provide a not-for-profit health care facility for local residents. The Commissioners appoint the trustees however the County does not maintain oversight with respect to the performance of the trustees. The financial statement is not included in the County's financial statements. Separately audited financial statements are issued by the Hospital.
5. The County appropriates and distributes tax monies to these organizations. They are not included in the County's financial statements:

Mental Health	Corner House, Inc.
Hetlinger Development Center	Emporia Public Library
Historical Society	Soil Conservation
Flint Hills Community Health Care Center, Inc.	

#### NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County potential could have the following types of funds.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds** – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment. The County did not have any funds of this type in year ended December 31, 2020.

## **Lyon County, Kansas**

### **NOTES TO FINANCIAL STATEMENT** December 31, 2020

#### **NOTE B. REGULATORY BASIS FUND TYPES - continued**

**Business Fund** – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The County did not have any funds of this type in year ended December 31, 2020.

**Trust Fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality reporting entity scholarship funds, etc.). The County did not have any funds of this type in year ended December 31, 2020.

**Agency Fund** – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county tax collection accounts, etc.).

#### **NOTE C. BASIS OF ACCOUNTING**

*Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America* - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Lyon County, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

#### **NOTE D. BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

# Lyon County, Kansas

## NOTES TO FINANCIAL STATEMENT

December 31, 2020

### NOTE D. BUDGETARY INFORMATION - continued

**Adjustment for Qualifying Budget Credits** – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds:

Adult Grant	CARES Act Grant	Juvenile Grant
Reinvestment Grant	Drug Tax Law Enforcement	Special Law Enforcement
Special Prosecutor Forfeiture	Diversory Service Fees	Worthless Checks
Pending Forfeiture	Federal Forfeiture	

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

### NOTE E. CASH AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County rates investments (if any) as noted.

As of December 31, 2020, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years)		Rating
		Less than 1	1 to 2	
Kansas Municipal Investment Pool	\$ 33,104,135	\$ 33,104,135	\$ 0	S&P AAAf/S1+

*Concentration of credit risk* - State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County has no investments other than money markets and certificates of deposit.

**Lyon County, Kansas**

**NOTES TO FINANCIAL STATEMENT**

December 31, 2020

**NOTE E. CASH AND INVESTMENTS – continued**

*Custodial credit risk – deposits:* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All of the County's bank deposits were legally secured at December 31, 2020 except for the District Court as noted below

At December 31, 2020, the carrying amount of the County's bank deposits was \$40,399,460 which includes petty cash funds and investment in Kansas Municipal Investment Pool of \$33,104,135 and the bank balance was \$8,280,226 which does not include the Kansas Municipal Investment Pool of \$33,104,135. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by six banks which reduces concentration of credit risk. Of the bank balance, \$1,143,160 was covered by federal depository insurance, and \$7,137,066 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2020, the carrying amount of the Related Municipal Entities bank deposits was \$964,796 and the bank balance was \$1,062,492. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by two banks which reduces concentration of credit risk. Of the bank balance, \$975,935 was covered by federal depository insurance. Lyon County District Court was under secured by \$76,324 on December 31

**NOTE F. LONG-TERM DEBT**

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date of Final Maturity</u>
Router/Antennas & Radio Equipment	2.67%	10/22/2019	\$ 3,952,688	01/01/2025

Changes in long-term debt for the County for the year ended December 31, 2020 were as follows:

	<u>Balance January 1, 2020</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance December 31, 2020</u>	<u>Interest Paid</u>
Capital Leases:					
Routers/Antennas & Radio Equipment	\$ 3,952,688	\$ 0	\$ 832,738	\$ 3,119,950	\$ 0
	<u>\$ 3,952,688</u>	<u>\$ 0</u>	<u>\$ 832,738</u>	<u>\$ 3,119,950</u>	<u>\$ 0</u>

**NOTE F. LONG-TERM DEBT- continued**

Current maturities for long-term debt for the next five years and in five year increments thereafter are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 0.00	\$ 0.00	\$ 0.00
2022	749,434.90	83,302.68	832,737.58
2023	769,444.82	63,292.76	832,737.58
2024	789,988.99	42,748.59	832,737.58
2025	811,081.71	21,655.87	832,737.58
	<u>\$ 3,119,950.42</u>	<u>\$ 210,999.90</u>	<u>\$ 3,330,950.32</u>

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2020, the statutory limit for the County was in excess of \$10,052,313 providing a debt margin of \$10,052,313.

**Lyon County, Kansas**

**NOTES TO FINANCIAL STATEMENT**  
December 31, 2020

**NOTE G. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Road & Bridge	Special Road & Bridge Machinery	K.S.A 19-120	\$ 400,000

**NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

*Other Post Employment Benefits:*

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

*Other Post Employment Benefit - continued:*

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Service Code Section 457. The plans are available to all County employees. The Plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, of unforeseeable emergency. Plan assets are transferred to a plan agent in a custodial trust and are not available to the claims of the County's general creditors.

The County has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All employees of the County working 20 or more hours per week are eligible to participate in the plan beginning the first day of a pay period following coincidental with an employee's satisfaction of eligibility requirements of any Optional Benefit Plan. Each participant may elect to reduce his or her salary, subject to the limitations of the Individual Optional Benefit plans, to purchase benefits offered through the Plan. All benefits offered through the plan involve insurance coverage, dependent care reimbursements and health expense reimbursements.

*Compensated Absences:*

Vacation leave with pay is granted to all appointed officials, to all full-time employees, and to regular part-time employees. Vacation leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Vacation leave must be taken no later than December 31 of the calendar year following the year in which it is earned, or the vacation leave is lost. On January 1 of each year the amount of posted vacation may not exceed the annual maximum vacation leave earned by the employee based on length of service.

Vacation leave accumulates from the beginning of the month in which employment starts if employment begins on or before the 15<sup>th</sup> of the month. If employment begins after the 15<sup>th</sup> of the month, leave accumulates from the first of the following month. Upon separation, vacation leave accumulates for the last month of work if separation occurs after the 15<sup>th</sup> of that month.

Any employee who separates is compensated on the last paycheck for accumulated vacation leave. In the event of the death of an employee, the accumulated vacation leave will be paid to the deceased employee's estate.

**Lyon County, Kansas**

**NOTES TO FINANCIAL STATEMENT**  
December 31, 2020

**NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued**

	Balance January 1, 2020	Net Change	Balance December 31, 2020
Compensated absences	\$ 1,150,226	\$ 101,899	\$ 1,252,125

Vacation leave for regular part-time employees is pro-rata based upon hours worked.

The sick leave year is January 1 through December 31. Sick leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Sick leave not taken during the year in which it is earned accumulates to the credit of the employee up to a maximum of sixty days (480 hours) of accrued sick leave.

When an employee reaches the sixty day maximum, additional hours of earned sick leave not used by the employee during the year are paid to the employee at his or her current regular rate of pay at year end. Current year expense was \$106,201.

Sick leave is earned at the following rates: Eight hours per month for full-time employees; for regular part-time employees the same portion of eight hours per month as the proportion of regularly scheduled hours per week to forty hours per week. No sick leave is accumulated by temporary, part-time employees or elected officials. Temporary employees who are reclassified to full-time or to regular part-time employees shall accrue sick leave from the effective date of the employment change in accordance with the rules set forth above about the fifteenth of the month.

Upon separation, sick leave in excess of thirty days but less than or equal to sixty days is paid to the employee using the employee's current regular rate of pay. Sick leave up to the thirty days is lost.

The County maintains a sick leave pool. This pool is a means to transfer vacation, and sick leave to an employee experiencing a catastrophic, extreme or life-threatening condition.

*Death and Disability Other Post Employment Benefits:* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System(KPERS) received long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

**NOTE I. DEFINED BENEFIT PENSION PLAN**

*Plan description* - The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions, KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

*Contributions* - K.S.A 74-4919 and K.S.A 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

## **Lyon County, Kansas**

### **NOTES TO FINANCIAL STATEMENT**

December 31, 2020

#### **NOTE I. DEFINED BENEFIT PENSION PLAN - continued**

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$1,007,262 for KPERS for the year ended December 31, 2020.

#### Net Pension Liability

At December 31, 2020 the County's proportionate share of the collective net pension liability reported by KPERS was \$9,499,990. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

#### **NOTE J. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

#### **NOTE K. CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amount, if any, to be immaterial.

#### **NOTE L. OTHER INFORMATION**

*Reimbursed Expenses:* The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

*Compliance with Kansas Statutes:* References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality. Lyon County District Court, a related municipal entity of Lyon County, appears to be in violation of K.S.A. 9-1402 and K.S.A. 9-1405. The Lyon County District Court's cash was under secured by \$76,324 on December 31, 2020. The County appears to be in violation of K.S.A. 10-1113 and K.S.A. 10-1121. The Adult Grant fund had a negative cash balance of \$2,509 and a negative unencumbered cash balance of \$6,104 as of December 31, 2020. The County has requested funding from grants that will cover this overdraft. The Court Trustee Fund has a budget violation as it exceeded budget by \$30,013



## **Lyon County, Kansas**

### **NOTES TO FINANCIAL STATEMENT**

December 31, 2020

#### **NOTE L. OTHER INFORMATION - continued**

The County has exceeded budget in the following funds: Court Trustee and Noxious Weed. The County is not aware of any other violations.

*Trust Fund:* The Emporia Community Foundation, Inc. (a not-for-profit organization) has received contributions for the benefit of Lyon County Fair Board. The contributions and earnings are held in trust and managed by Emporia Community Foundation, Inc., trustee. Under the terms of the trust, Lyon County Fair Board may request use of the original contributions and earnings. Per guidance from Emporia Community Foundation, Inc., Lyon County Fair Board will not record these contributions and earnings there on until requested and received by the Lyon County Fair Board.

#### **NOTE L. COVID-19**

##### *COVID-19*

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020. Future potential impacts may include decrease in certain revenues, etc. and disruptions or restrictions on the County’s ability to operate under its current mission and operating model.

##### *CRF and CARES Act Funding*

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$6,894,296 during 2020. The County is encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Under the CARES Act, the CRF may be used to cover costs that:

1. Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.
2. Are necessary expenditures incurred due to the public health emergency with respect to COVID-19.
3. Are NOT accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or municipality. The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular municipality. A cost meets this requirement if:
  - a. The cost cannot lawfully be funded using a line item, allotment or allocation within that budget; OR
  - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
  - c. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund or similar reserve account.

#### **NOTE M. SUBSEQUENT EVENTS**

*Subsequent Events:* The County evaluated subsequent events through June 10, 2021 the date the financial statements were available to be issued. No subsequent events were identified which require disclosure except as noted in Note L.

REGULATORY BASIS  
SUPPLEMENTARY INFORMATION

**Lyon County, Kansas**

**Schedule 1**

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2020

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
<b>Governmental type funds</b>					
<b>General fund</b>	\$ 17,623,269	\$ 0	\$ 17,623,269	\$ 15,263,764	\$ (2,359,505)
<b>Special purpose funds</b>					
Road and Bridge	6,000,000	0	6,000,000	5,914,895	(85,105)
Community Corrections	412,208	23,968	436,176	391,245	(44,931)
Cert Grant	111	0	111	0	(111)
Court Trustee	129,080	0	129,080	159,093	30,013
Juvenile Community Initiative Grant	431,891	0	431,891	325,986	(105,905)
Surveillance Program	1,208	0	1,208	1,176	(32)
Multi-Year Capital Improvement	2,800,453	0	2,800,453	1,613,056	(1,187,397)
Citizens Review Board	49,519	0	49,519	26,703	(22,816)
911 Service	518,000	0	518,000	320,907	(197,093)
Mental Health	400,000	0	400,000	400,000	0
Newman Hospital	200,000	0	200,000	200,000	0
Noxious Weed	356,986	63,169	420,155	359,636	(60,519)
Hetlinger Developmental Center	36,500	0	36,500	36,500	0
Treasurer Technology	32,000	0	32,000	13,965	(18,035)
County Clerk Technology	10,000	0	10,000	3,887	(6,113)
Special Road & Bridge Machinery	504,929	0	504,929	199,266	(305,663)
Special Bridge	691,166	0	691,166	642,137	(49,029)
Register of Deeds Technology	60,000	0	60,000	29,832	(30,168)
County Auto Vehicle	287,470	0	287,470	261,704	(25,766)
Prosecutor Training	7,000	0	7,000	1,362	(5,638)
Special Road and Bridge 559A	346,000	0	346,000	332,586	(13,414)
Tort Liability	315,000	0	315,000	261,762	(53,238)
Special Alcohol	37,700	0	37,700	0	(37,700)
Special Parks	4,533	0	4,533	0	(4,533)
Health Department	450,000	0	450,000	450,000	0

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		<b>Variance - Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Taxes</b>				
Ad valorem	\$ 12,178,959	\$ 12,890,456	\$ 12,763,417	\$ 127,039
Delinquent	186,683	206,883	125,000	81,883
Motor vehicle	1,183,191	1,185,699	1,131,073	54,626
Recreational Vehicle Tax	18,684	20,080	18,318	1,762
16/20M Vehicle Tax	0	0	42,972	(42,972)
LAVTR	0	0	11,465	(11,465)
Mineral Tax	2,519	1,188	0	1,188
Payment in lieu of tax	0	260,950	0	260,950
	<u>13,570,036</u>	<u>14,565,256</u>	<u>14,092,245</u>	<u>473,011</u>
<b>Intergovernmental</b>				
Federally owned land entitlement	14,601	14,917	12,000	2,917
Emergency mgmt/Cert/FEMA grant	28,302	29,570	20,000	9,570
Grant income	422,624	643,952	536,620	107,332
	<u>465,527</u>	<u>688,439</u>	<u>568,620</u>	<u>119,819</u>
<b>Licenses, fees and permits</b>				
Licenses	38,925	11,175	0	11,175
Financing statements	1,144	1,455	0	1,455
Officer fees	307,199	353,135	36,725	316,410
DNA/attorney/court fees	1,588	1,314	1,000	314
Fees for copies	7,337	6,799	0	6,799
Flint hills/aging service	56,659	41,616	58,000	(16,384)
Court witness fees	1,368	1,179	500	679
County wide zoning permits/changes	11,941	11,682	4,000	7,682
House arrest fees	171	333	50	283
Antique Fees	0	0	7,000	(7,000)
Real Estate fees	0	0	180,000	(180,000)
Sherriff Process Fee	0	0	20,000	(20,000)
Sherriff work release fees	0	0	2,500	(2,500)
Juvenile supervision fees	1,909	1,870	0	1,870
	<u>428,241</u>	<u>430,558</u>	<u>309,775</u>	<u>120,783</u>
<b>Charges for services</b>				
Prisoner care	163,355	54,888	90,000	(35,112)
Electric Monitoring Fee	0	0	15,000	(15,000)
Election lists/labels	71	430	0	430
	<u>163,426</u>	<u>55,318</u>	<u>105,000</u>	<u>(49,682)</u>
<b>Use of money and property</b>				
Interest and charges	236,629	232,883	380,000	(147,117)
Interest income on investments	435,956	100,488	0	100,488
Sale of fixed assets	797	6,216	0	6,216
	<u>673,382</u>	<u>339,587</u>	<u>380,000</u>	<u>(40,413)</u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		<b>Variance - Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts - continued</b>				
<b>Reimbursed expenses</b>				
Facilities reimbursed	\$ 16,649	\$ 9,388	\$ 22,060	\$ (12,672)
Reimbursed expenses	198,351	150,296	0	150,296
Sheriff reimb - drug/alcohol testing	88	308	0	308
Detention center	125	260	0	260
Coroners reimbursement	6,307	9,135	0	9,135
Legal Defense Reimbursement	0	0	11,000	(11,000)
Other	600	200	26,000	(25,800)
Animal control reimbursement	1,200	1,200	0	1,200
	<u>223,320</u>	<u>170,787</u>	<u>59,060</u>	<u>111,727</u>
<b>Miscellaneous revenues</b>				
Handgun Permit Fees	1,581	1,820	0	1,820
Misc. rents/concessions/sale of fixed assets	51,444	12,108	38,000	(25,892)
Miscellaneous other	380,471	47,771	30,500	17,271
	<u>433,496</u>	<u>61,699</u>	<u>68,500</u>	<u>(6,801)</u>
<b>Operating transfers in</b>	<u>20,000</u>	<u>0</u>	<u>40,000</u>	<u>(40,000)</u>
Total cash receipts	<u>15,977,428</u>	<u>16,311,644</u>	<u>\$ 15,623,200</u>	<u>\$ 688,444</u>
<b>Expenditures</b>				
<b>County Commission</b>				
Salaries	211,791	192,813	\$ 222,500	\$ (29,687)
Contractual	43,212	54,352	68,550	(14,198)
Commodities	344	37	1,100	(1,063)
	<u>255,347</u>	<u>247,202</u>	<u>292,150</u>	<u>(44,948)</u>
<b>County Clerk</b>				
Salaries	217,747	250,098	213,860	36,238
Contractual	15,715	8,523	15,450	(6,927)
Commodities	2,337	1,158	3,000	(1,842)
Capital outlay	0	0	2,000	(2,000)
	<u>235,799</u>	<u>259,779</u>	<u>234,310</u>	<u>25,469</u>
<b>County Treasurer</b>				
Salaries	207,922	206,958	230,318	(23,360)
Contractual	22,072	21,130	36,225	(15,095)
Commodities	5,121	3,866	7,835	(3,969)
	<u>235,115</u>	<u>231,954</u>	<u>274,378</u>	<u>(42,424)</u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		<b>Variance - Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>Register of Deeds</b>				
Salaries	\$ 232,178	\$ 236,997	\$ 250,238	\$ (13,241)
Contractual	4,662	3,874	11,890	(8,016)
Commodities	574	3,227	3,275	(48)
Capital outlay	0	699	0	699
	<u>237,414</u>	<u>244,797</u>	<u>265,403</u>	<u>(20,606)</u>
<b>Human Resources</b>				
Salaries	95,325	97,973	112,020	(14,047)
Contractual	4,558	2,991	4,675	(1,684)
Commodities	370	482	750	(268)
	<u>100,253</u>	<u>101,446</u>	<u>117,445</u>	<u>(15,999)</u>
<b>Juvenile Services</b>				
Salaries	250,141	209,803	268,488	(58,685)
Contractual	96,403	84,140	126,033	(41,893)
Commodities	10,008	4,776	2,679	2,097
	<u>356,552</u>	<u>298,719</u>	<u>397,200</u>	<u>(98,481)</u>
<b>County Wide Zoning</b>				
Salaries	90,149	93,117	98,200	(5,083)
Contractual	9,129	8,009	18,250	(10,241)
Commodities	1,353	550	1,800	(1,250)
Capital Outlay	0	1,046	1,000	46
	<u>100,631</u>	<u>102,722</u>	<u>119,250</u>	<u>(16,528)</u>
<b>Finance, IT and Payroll</b>				
Salaries	287,619	297,067	301,736	(4,669)
Contractual	2,916	2,647	4,975	(2,328)
Capital outlay	0	0	2,750	(2,750)
Commodities	2,588	2,497	2,500	(3)
	<u>293,123</u>	<u>302,211</u>	<u>311,961</u>	<u>(9,750)</u>
<b>Law Enforcement</b>				
Salaries	2,238,829	2,097,845	2,254,342	(156,497)
Contractual	186,482	155,370	172,500	(17,130)
Commodities	141,798	121,211	158,000	(36,789)
Capital outlay	6,469	3,844	0	3,844
	<u>2,573,578</u>	<u>2,378,270</u>	<u>2,584,842</u>	<u>(206,572)</u>
<b>County General</b>				
Contractual	422,277	107,409	116,500	107,409
Commodities	2,300	2,400	20,000	(114,100)
Miscellaneous	1,591	1,069	0	1,069
	<u>426,168</u>	<u>110,878</u>	<u>136,500</u>	<u>(5,622)</u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		<b>Variance - Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>Jail Management</b>				
Salaries	\$ 2,103,584	\$ 1,997,238	\$ 2,340,902	\$ (343,664)
Contractual	381,684	414,871	314,227	100,644
Commodities	290,717	231,974	337,500	(105,526)
Capital outlay	1,540	0	0	0
	<u>2,777,525</u>	<u>2,644,083</u>	<u>2,992,629</u>	<u>(348,546)</u>
<b>Direct Election</b>				
Salaries	96,005	108,576	131,616	(23,040)
Contractual	77,465	134,027	146,380	(12,353)
Commodities	12,676	5,921	25,000	(19,079)
Capital Outlay	0	5,143	880	4,263
	<u>186,146</u>	<u>253,667</u>	<u>303,876</u>	<u>(50,209)</u>
<b>Appraiser</b>				
Salaries	547,143	524,390	538,579	(14,189)
Contractual	74,229	67,567	93,750	(26,183)
Commodities	5,811	3,444	5,500	(2,056)
Capital outlay	30,536	5,669	0	5,669
	<u>657,719</u>	<u>601,070</u>	<u>637,829</u>	<u>(36,759)</u>
<b>Administrative Services</b>				
Salaries	0	0	20,000	(20,000)
Contractual	65,000	69,000	79,000	(10,000)
	<u>65,000</u>	<u>69,000</u>	<u>99,000</u>	<u>(30,000)</u>
<b>Counselor/Court Trustee</b>				
Salaries	160,776	123,352	175,821	(52,469)
Contractual	1,267	1,441	1,950	(509)
Commodities	905	308	1,200	(892)
Capital outlay	0	0	1,600	(1,600)
	<u>162,948</u>	<u>125,101</u>	<u>180,571</u>	<u>(55,470)</u>
<b>Fair Appropriations</b>				
Contractual	60,000	60,000	60,000	0
	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
<b>Information Technology</b>				
Salaries	214,651	223,459	227,880	(4,421)
Contractual	19,529	18,736	39,824	(21,088)
Commodities	3,351	2,224	6,000	(3,776)
	<u>237,531</u>	<u>244,419</u>	<u>273,704</u>	<u>(29,285)</u>
<b>Employee Benefit</b>				
Contractual	194,978	159,815	210,000	(50,185)
	<u>194,978</u>	<u>159,815</u>	<u>210,000</u>	<u>(50,185)</u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		<b>Variance - Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>County Attorney</b>				
Salaries	\$ 1,251,941	\$ 1,293,696	\$ 1,336,850	\$ (43,154)
Contractual	82,373	91,774	87,500	4,274
Commodities	7,430	6,400	8,000	(1,600)
Capital outlay	0	579	0	579
	<u>1,341,744</u>	<u>1,392,449</u>	<u>1,432,350</u>	<u>(39,901)</u>
<b>Unified Court</b>				
Salaries	1,910	1,520	9,262	(7,742)
Contractual	446,280	430,298	480,950	(50,652)
Commodities	38,545	31,002	57,000	(25,998)
Capital outlay	4,837	25,811	0	25,811
	<u>491,572</u>	<u>488,631</u>	<u>547,212</u>	<u>(58,581)</u>
<b>Emergency management</b>				
Salaries	125,422	134,023	131,605	2,418
Contractual	13,662	1,670	12,850	(11,180)
Commodities	4,208	1,727	5,500	(3,773)
Capital Outlay	0	1,181	0	1,181
	<u>143,292</u>	<u>138,601</u>	<u>149,955</u>	<u>(11,354)</u>
<b>911 Dispatch</b>				
Salaries	919,840	947,482	1,058,225	(110,743)
Contractual	30,202	27,958	51,100	(23,142)
Commodities	20,370	21,081	17,500	3,581
Capital outlay	3,462	670,933	1,500,000	(829,067)
	<u>973,874</u>	<u>1,667,454</u>	<u>2,626,825</u>	<u>(959,371)</u>
<b>Solid Waste</b>				
Contractual	14,619	16,852	19,000	(2,148)
Commodities	0	0	100	(100)
	<u>14,619</u>	<u>16,852</u>	<u>19,100</u>	<u>(2,248)</u>
<b>County Coroner</b>				
Contractual	84,650	74,978	85,000	(10,022)
<b>Extension Council</b>				
Appropriations	297,800	300,000	300,000	0
<b>Soil Conservation</b>				
Appropriations	30,000	30,000	30,000	0
<b>Household Waste</b>				
Salaries	58,803	59,494	63,600	(4,106)
Contractual	40,721	40,396	41,500	(1,104)
Commodities	1,362	2,889	3,000	(111)
	<u>100,886</u>	<u>102,779</u>	<u>108,100</u>	<u>(5,321)</u>

See Independent Auditor's Report.



**Lyon County, Kansas**

**Schedule 2a**

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		<b>Variance - Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>Department of Aging</b>				
Salaries	\$ (339)	\$ 0	\$ 0	\$ 0
Contractual	232,219	286,461	281,500	4,961
	<u>231,880</u>	<u>286,461</u>	<u>281,500</u>	<u>4,961</u>
<b>Mass Transportation</b>				
Salaries	561,233	624,031	594,750	29,281
Contractual	105,306	91,408	142,450	(51,042)
Commodities	19,493	26,542	23,900	2,642
Capital Outlay	0	1,540	0	1,540
	<u>686,032</u>	<u>743,521</u>	<u>761,100</u>	<u>(17,579)</u>
<b>Historical Society</b>				
Appropriations	115,000	118,000	118,000	0
<b>Fair Grounds</b>				
Salaries	10,842	13,824	13,300	524
Contractual	52,347	15,126	69,610	(54,484)
Commodities	200	362	1,000	(638)
Capital outlay	0	6,160	0	6,160
	<u>63,389</u>	<u>35,472</u>	<u>83,910</u>	<u>(48,438)</u>
<b>Courthouse General</b>				
Salaries	43,690	39,321	45,500	(6,179)
Contractual	47,257	96,943	83,500	13,443
Commodities	21,391	24,722	28,000	(3,278)
	<u>112,338</u>	<u>160,986</u>	<u>157,000</u>	<u>3,986</u>
<b>County Facility Management</b>				
Salaries	618,079	658,110	654,871	3,239
Contractual	612,394	571,690	725,198	(153,508)
Commodities	40,998	28,336	52,100	(23,764)
Capital outlay	26,001	14,311	0	14,311
	<u>1,297,472</u>	<u>1,272,447</u>	<u>1,432,169</u>	<u>(159,722)</u>
<b>Total expenditures</b>	<u>15,140,375</u>	<u>15,263,764</u>	\$ <u>17,623,269</u>	\$ <u>(2,339,505)</u>
Cash receipts over (under) expenditures	837,053	1,047,880		
Unencumbered cash, January 1	4,084,361	4,923,049		
Prior year cancelled encumbrances	<u>1,635</u>	<u>1,552</u>		
Unencumbered cash, December 31	\$ <u>4,923,049</u>	\$ <u>5,972,481</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2b**

SPECIAL PURPOSE FUNDS  
ROAD AND BRIDGE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		
	<b>2019</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
Taxes	\$ 5,163,725	\$ 5,074,442	\$ 4,945,316	\$ 129,126
Intergovernmental	790,243	745,701	787,000	(41,299)
Reimbursed expenses	266,583	249,757	84,645	165,112
Miscellaneous	33,529	9,056	0	9,056
	<u>6,254,080</u>	<u>6,078,956</u>	<u>\$ 5,816,961</u>	<u>\$ 261,995</u>
<b>Total cash receipts</b>				
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	2,622,684	2,554,963	\$ 3,119,000	\$ (564,037)
Contractual	242,421	449,034	319,200	129,834
Commodities	2,951,466	2,457,193	2,561,017	(103,824)
Capital outlay	83,851	53,705	783	52,922
Transfers out	0	400,000	0	400,000
	<u>5,900,422</u>	<u>5,914,895</u>	<u>\$ 6,000,000</u>	<u>\$ (85,105)</u>
<b>Total expenditures</b>				
Cash receipts over (under) expenditures	353,658	164,061		
Unencumbered cash, January 1	2,134,134	2,497,348		
Prior year cancelled encumbrances	<u>9,556</u>	<u>5,094</u>		
Unencumbered cash, December 31	<u>\$ 2,497,348</u>	<u>\$ 2,666,503</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

Schedule 2c

SPECIAL PURPOSE FUNDS  
COMMUNITY CORRECTIONS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Community corrections grant	\$ 396,106	\$ 408,231	\$ 412,203	\$ (3,972)
Charges for services	15,973	9,078	0	9,078
Licenses, fees and permits	14,704	14,890	0	14,890
Reimbursed expenses	<u>1,426</u>	<u>1,482</u>	<u>22,167</u>	<u>(20,685)</u>
Total cash receipts	<u>428,209</u>	<u>433,681</u>	<u>\$ 434,370</u>	<u>\$ (689)</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	321,593	301,879	\$ 303,076	\$ (1,197)
Contractual	73,618	76,629	96,220	(19,591)
Commodities	15,310	9,486	12,912	(3,426)
<b>Capital outlay</b>	<u>3,830</u>	<u>3,251</u>	<u>0</u>	<u>3,251</u>
Total expenditures	414,351	391,245	412,208	(20,963)
Adjustment for budget credits	<u>0</u>	<u>0</u>	<u>23,968</u>	<u>(23,968)</u>
Total expenditures and budget credits	<u>414,351</u>	<u>391,245</u>	<u>\$ 436,176</u>	<u>\$ (44,931)</u>
Cash receipts over (under) expenditures	13,858	42,436		
Unencumbered cash, January 1	<u>191,455</u>	<u>205,313</u>		
Unencumbered cash, December 31	<u>\$ 205,313</u>	<u>\$ 247,749</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2d**

**SPECIAL PURPOSE FUNDS  
CERT GRANT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		<u>Variance -</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
<b>Cash receipts</b>				
Grant	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>				
Current				
Contractual	0	0	\$ 111	\$ (111)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	111	111		
Unencumbered cash, December 31	\$ 111	\$ 111		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2e**

SPECIAL PURPOSE FUNDS  
COURT TRUSTEE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Bail Forfeitures	\$ 19,857	\$ 5,831	\$ 16,000	\$ (10,169)
Collection/Attorney Fees	92,364	48,726	66,000	(17,274)
	<u>112,221</u>	<u>54,557</u>	<u>\$ 82,000</u>	<u>\$ (27,443)</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	107,459	156,909	\$ 119,480	\$ 37,429
Contractual	1,546	515	5,500	(4,985)
Commodities	1,037	1,079	2,500	(1,421)
Capital outlay	0	590	1,600	(1,010)
	<u>110,042</u>	<u>159,093</u>	<u>\$ 129,080</u>	<u>\$ 30,013</u>
Cash receipts over (under) expenditures	2,179	(104,536)		
Unencumbered cash, January 1	<u>173,711</u>	<u>175,890</u>		
Unencumbered cash, December 31	<u>\$ 175,890</u>	<u>\$ 71,354</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2f**

SPECIAL PURPOSE FUNDS  
JUVENILE COMMUNITY INITIATIVE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		<u>Variance - Over (Under)</u>
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash receipts</b>				
Grant income	\$ 376,098	\$ 320,502	\$ 430,792	\$ (110,290)
Miscellaneous	4,268	3,253	16,192	(12,939)
	<u>380,366</u>	<u>323,755</u>	<u>\$ 446,984</u>	<u>\$ (123,229)</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries	0	0	\$ 348,702	\$ (348,702)
Contractual	13,145	2,475	65,607	(63,132)
Commodities	1,462	538	17,582	(17,044)
Other	15,715	9,420	0	9,420
Juvenile intake	96,860	84,286	0	84,286
Juvenile intensive	156,631	155,199	0	155,199
Case mgmt	85,819	71,696	0	71,696
<b>Capital outlay</b>	<u>4,170</u>	<u>2,372</u>	<u>0</u>	<u>2,372</u>
	<u>373,802</u>	<u>325,986</u>	<u>\$ 431,891</u>	<u>\$ (105,905)</u>
Cash receipts over (under) expenditures	6,564	(2,231)		
Unencumbered cash, January 1	<u>51,913</u>	<u>58,477</u>		
Unencumbered cash, December 31	<u>\$ 58,477</u>	<u>\$ 56,246</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2g**

**SPECIAL PURPOSE FUNDS  
SURVEILLANCE PROGRAM**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Transfers in	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>				
<b>Current</b>				
Contractual	0	660	\$ 1,208	\$ (548)
Commodities	<u>0</u>	<u>516</u>	<u>0</u>	<u>516</u>
Total expenditures	<u>0</u>	<u>1,176</u>	<u>\$ 1,208</u>	<u>\$ (32)</u>
Cash receipts over (under) expenditures	0	(1,176)		
Unencumbered cash, January 1	<u>1,208</u>	<u>1,208</u>		
Unencumbered cash, December 31	<u>\$ 1,208</u>	<u>\$ 32</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

Schedule 2h

SPECIAL PURPOSE FUNDS  
MULTI-YEAR CAPITAL IMPROVEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Taxes	\$ 125	\$ 171	\$ 0	\$ 171
Sales Tax	2,841,336	2,900,977	2,580,000	320,977
Sale of fixed assets	63,283	94,953	56,000	38,953
Reimbursed expenses	48,517	6,772	30,000	(23,228)
	<u>2,953,261</u>	<u>3,002,873</u>	<u>\$ 2,666,000</u>	<u>\$ 336,873</u>
<b>Expenditures</b>				
Capital outlay	3,081,168	1,313,056	\$ 2,455,453	\$ (1,142,397)
Appropriations	250,000	300,000	345,000	(45,000)
	<u>3,331,168</u>	<u>1,613,056</u>	<u>\$ 2,800,453</u>	<u>\$ (1,187,397)</u>
Cash receipts over (under) expenditures	(377,907)	1,389,817		
Unencumbered cash, January 1	2,073,489	1,695,582		
Prior year cancelled encumbrances	<u>0</u>	<u>44</u>		
Unencumbered cash, December 31	<u>\$ 1,695,582</u>	<u>\$ 3,085,443</u>		

See Independent Auditor's Report.



**Lyon County, Kansas**

**Schedule 2i**

SPECIAL PURPOSE FUNDS  
CITIZENS REVIEW BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Grant income	\$ 24,987	\$ 24,182	\$ 26,278	\$ (2,096)
Total cash receipts	<u>24,987</u>	<u>24,182</u>	<u>\$ 26,278</u>	<u>\$ (2,096)</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	18,546	18,829	\$ 21,019	\$ (2,190)
Contractual	4,093	2,079	24,500	(22,421)
Commodities	2,092	1,020	4,000	(2,980)
Capital Outlay	<u>1,390</u>	<u>4,775</u>	<u>0</u>	<u>4,775</u>
Total expenditures	<u>26,121</u>	<u>26,703</u>	<u>\$ 49,519</u>	<u>\$ (22,816)</u>
Cash receipts over (under) expenditures	(1,134)	(2,521)		
Unencumbered cash, January 1	<u>24,835</u>	<u>23,701</u>		
Unencumbered cash, December 31	<u>\$ 23,701</u>	<u>\$ 21,180</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2j**

SPECIAL PURPOSE FUNDS  
911 SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Charges for service	\$ 194,865	\$ 211,097	\$ 198,000	\$ 13,097
Miscellaneous other	663	0	0	0
	<u>195,528</u>	<u>211,097</u>	<u>\$ 198,000</u>	<u>\$ 13,097</u>
 <b>Expenditures</b>				
<b>Current</b>				
Contractual	139,022	147,835	\$ 318,000	\$ (170,165)
Capital outlay	<u>58,650</u>	<u>173,072</u>	<u>200,000</u>	<u>(26,928)</u>
Total expenditures	<u>197,672</u>	<u>320,907</u>	<u>\$ 518,000</u>	<u>\$ (197,093)</u>
 Cash receipts over (under) expenditures	(2,144)	(109,810)		
 Unencumbered cash, January 1	<u>463,905</u>	<u>461,761</u>		
 Unencumbered cash, December 31	<u>\$ 461,761</u>	<u>\$ 351,951</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2k**

**SPECIAL PURPOSE FUNDS  
MENTAL HEALTH**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		<b>Variance -</b>
	<b>2019</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Taxes	\$ 402,386	\$ 395,986	\$ 386,152	\$ 9,834
<b>Total Cash Receipts</b>	<u>402,386</u>	<u>395,986</u>	<u>\$ 386,152</u>	<u>\$ 9,834</u>
<b>Expenditures</b>				
<b>Current</b>				
Appropriations	<u>390,000</u>	<u>400,000</u>	<u>\$ 400,000</u>	<u>\$ 0</u>
Cash receipts over (under) expenditures	12,386	(4,014)		
Unencumbered cash, January 1	<u>40,905</u>	<u>53,291</u>		
Unencumbered cash, December 31	<u>\$ 53,291</u>	<u>\$ 49,277</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 21**

SPECIAL PURPOSE FUNDS  
NEWMAN HOSPITAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Taxes	\$ 327,584	\$ 191,776	\$ 184,318	\$ 7,458
Total Cash Receipts	<u>327,584</u>	<u>191,776</u>	<u>\$ 184,318</u>	<u>\$ 7,458</u>
<b>Expenditures</b>				
<b>Current</b>				
Appropriations	<u>325,000</u>	<u>200,000</u>	<u>\$ 200,000</u>	<u>\$ 0</u>
Cash receipts over (under) expenditures	2,584	(8,224)		
Unencumbered cash, January 1	<u>34,705</u>	<u>37,289</u>		
Unencumbered cash, December 31	<u>\$ 37,289</u>	<u>\$ 29,065</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2m**

SPECIAL PURPOSE FUNDS  
NOXIOUS WEED

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Taxes	\$ 182,120	\$ 151,930	\$ 147,666	\$ 4,264
Reimbursements	<u>171,931</u>	<u>213,169</u>	<u>150,000</u>	<u>63,169</u>
Total cash receipts	<u>354,051</u>	<u>365,099</u>	<u>\$ 297,666</u>	<u>\$ 67,433</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	133,918	136,498	\$ 156,386	\$ (19,888)
Contractual	8,943	8,553	15,100	(6,547)
Commodities	174,586	213,185	185,500	27,685
Capital outlay	<u>0</u>	<u>1,400</u>	<u>0</u>	<u>1,400</u>
Legal Noxious Weed Fund Budget	317,447	359,636	356,986	2,650
Adjustments for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>63,169</u>	<u>(63,169)</u>
Total expenditures	<u>317,447</u>	<u>359,636</u>	<u>\$ 420,155</u>	<u>\$ (60,519)</u>
Cash receipts over (under) expenditures	36,604	5,463		
Unencumbered cash, January 1	<u>95,221</u>	<u>131,825</u>		
Unencumbered cash, December 31	<u>\$ 131,825</u>	<u>\$ 137,288</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2n**

SPECIAL PURPOSE FUNDS  
HETLINGER DEVELOPMENTAL CENTER

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance - Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Taxes	\$ 36,260	\$ 33,877	\$ 33,045	\$ 832
Total cash receipts	36,260	33,877	33,045	832
<b>Expenditures</b>				
<b>Current</b>				
Appropriations	36,500	36,500	36,500	0
Cash receipts over (under) expenditures	(240)	(2,623)		
Unencumbered cash, January 1	5,406	5,166		
Unencumbered cash, December 31	\$ 5,166	\$ 2,543		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2o**

SPECIAL PURPOSE FUNDS  
TREASURER TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Tech Fees	\$ 8,618	\$ 10,561	\$ 8,500	\$ 2,061
Total receipts	<u>8,618</u>	<u>10,561</u>	<u>8,500</u>	<u>2,061</u>
<b>Expenditures</b>				
<b>Current</b>				
Commodities	92	2,898	\$ 0	\$ 2,898
Contractual	2,831	4,500	32,000	(27,500)
Capital Outlay	<u>770</u>	<u>6,567</u>	<u>0</u>	<u>6,567</u>
Total expenditures	<u>3,693</u>	<u>13,965</u>	<u>32,000</u>	<u>(18,035)</u>
Cash receipts over (under) expenditures	4,925	(3,404)		
Unencumbered cash, January 1	<u>18,092</u>	<u>23,017</u>		
Unencumbered cash, December 31	<u>\$ 23,017</u>	<u>\$ 19,613</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

Schedule 2p

SPECIAL PURPOSE FUNDS  
COUNTY CLERK TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Tech Fees	\$ 8,617	\$ 10,561	\$ 8,500	\$ 2,061
Total receipts	<u>8,617</u>	<u>10,561</u>	<u>\$ 8,500</u>	<u>\$ 2,061</u>
<b>Expenditures</b>				
<b>Current</b>				
Commodities	0	819	\$ 0	\$ 819
Capital Outlay	<u>38,700</u>	<u>3,068</u>	<u>10,000</u>	<u>(6,932)</u>
Total expenditures	<u>38,700</u>	<u>3,887</u>	<u>\$ 10,000</u>	<u>\$ (6,113)</u>
Cash receipts over (under) expenditures	(30,083)	6,674		
Unencumbered cash, January 1	<u>33,269</u>	<u>3,186</u>		
Unencumbered cash, December 31	<u>\$ 3,186</u>	<u>\$ 9,860</u>		

See Independent Auditor's Report.



**Lyon County, Kansas**

**Schedule 2g**

SPECIAL PURPOSE FUNDS  
SPECIAL ROAD & BRIDGE MACHINERY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		
	<b>2019</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
Reimbursements	\$ 170,598	146,860	\$ 0	\$ 146,860
Sale of fixed assets	21,100	0	0	0
Transfers	0	400,000	0	400,000
	<u>191,698</u>	<u>546,860</u>	<u>\$ 0</u>	<u>\$ 546,860</u>
<b>Total receipts</b>				
<b>Expenditures</b>				
<b>Current</b>				
Contractual	167,221	151,266	\$ 504,929	\$ (353,663)
Capital Outlay	146,629	48,000	0	48,000
Miscellaneous	20,824	0	0	0
	<u>334,674</u>	<u>199,266</u>	<u>\$ 504,929</u>	<u>\$ (305,663)</u>
<b>Total expenditures</b>				
Cash receipts over (under) expenditures	(142,976)	347,594		
Unencumbered cash, January 1	<u>513,923</u>	<u>370,947</u>		
Unencumbered cash, December 31	\$ <u>370,947</u>	\$ <u>718,541</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2r**

SPECIAL PURPOSE FUNDS  
SPECIAL BRIDGE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Taxes	\$ 518,500	\$ 587,213	\$ 574,050	\$ 13,163
Reimbursed expenses	<u>2,691</u>	<u>1,545</u>	<u>0</u>	<u>1,545</u>
Total cash receipts	<u>521,191</u>	<u>588,758</u>	<u>\$ 574,050</u>	<u>\$ 14,708</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	261,193	273,263	\$ 323,400	\$ (50,137)
Contractual	4,798	188,465	77,700	110,765
Commodities	355,099	169,130	290,066	(120,936)
Capital Outlay	<u>24,718</u>	<u>11,279</u>	<u>0</u>	<u>11,279</u>
Total expenditures	<u>645,808</u>	<u>642,137</u>	<u>\$ 691,166</u>	<u>\$ (49,029)</u>
Cash receipts over (under) expenditures	(124,617)	(53,379)		
Unencumbered cash, January 1	442,377	327,522		
Prior year cancelled encumbrances	<u>9,762</u>	<u>53</u>		
Unencumbered cash, December 31	\$ <u>327,522</u>	\$ <u>274,196</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2s**

SPECIAL PURPOSE FUNDS  
REGISTER OF DEEDS TECHNOLOGY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Licenses, fees and permits	\$ 34,470	\$ 42,232	\$ 30,000	\$ 12,232
Total cash receipts	<u>34,470</u>	<u>42,232</u>	<u>\$ 30,000</u>	<u>\$ 12,232</u>
<b>Expenditures</b>				
<b>Current</b>				
Contractual	20,546	25,976	\$ 50,000	\$ (24,024)
Commodities	4,476	2,278	10,000	(7,722)
Capital outlay	<u>4,800</u>	<u>1,578</u>	<u>0</u>	<u>1,578</u>
Total expenditures	<u>29,822</u>	<u>29,832</u>	<u>\$ 60,000</u>	<u>\$ (30,168)</u>
Cash receipts over (under) expenditures	4,648	12,400		
Unencumbered cash, January 1	<u>40,256</u>	<u>44,904</u>		
Unencumbered cash, December 31	<u>\$ 44,904</u>	<u>\$ 57,304</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2t**

SPECIAL PURPOSE FUNDS  
COUNTY AUTO VEHICLE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Fees	\$ 242,797	\$ 236,872	\$ 245,000	\$ (8,128)
Miscellaneous	4,438	4,062	2,500	1,562
	<u>247,235</u>	<u>240,934</u>	<u>\$ 247,500</u>	<u>\$ (6,566)</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	248,866	245,350	\$ 257,420	\$ (12,070)
Contractual	4,263	10,543	6,700	3,843
Commodities	781	5,803	3,350	2,453
Capital outlay	0	8	0	8
Transfers out	20,000	0	20,000	(20,000)
	<u>273,910</u>	<u>261,704</u>	<u>\$ 287,470</u>	<u>\$ (25,766)</u>
Total expenditures and budget credits				
	(26,675)	(20,770)		
Cash receipts over (under) expenditures				
	58,565	31,997		
Unencumbered cash, January 1	107	0		
Prior year cancelled encumbrances				
	<u>\$ 31,997</u>	<u>\$ 11,227</u>		
Unencumbered cash, December 31				

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2u**

**SPECIAL PURPOSE FUNDS  
PROSECUTOR TRAINING**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		<b>Variance -</b>
	<b>2019</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Licenses, fees and permits	\$ 6,088	\$ 3,719	\$ 6,000	\$ (2,281)
<b>Expenditures</b>				
<b>Current</b>				
Prosecutor training	5,978	1,362	\$ 7,000	\$ (5,638)
Cash receipts over (under) expenditures	110	2,357		
Unencumbered cash, January 1	2,084	2,194		
Unencumbered cash, December 31	\$ 2,194	\$ 4,551		

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2v****SPECIAL PURPOSE FUNDS  
ADULT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
Grant Income	\$ <u>31,851</u>	\$ <u>34,706</u>
Total receipts	<u>31,851</u>	<u>34,706</u>
<b>Expenditures</b>		
Contractual	40,656	27,864
Commodities	150	7,493
Travel	<u>1,127</u>	<u>252</u>
Total expenditures	<u>41,933</u>	<u>35,609</u>
Cash receipts over (under) expenditures	(10,082)	(903)
Unencumbered cash, January 1	<u>4,881</u>	<u>(5,201)</u>
Unencumbered cash, December 31	\$ <u><u>(5,201)</u></u>	\$ <u><u>(6,104)</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2w**

SPECIAL PURPOSE FUNDS  
SPECIAL ROAD AND BRIDGE 559A

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Taxes	\$ 349,401	\$ 372,514	\$ 363,657	\$ 8,857
Reimbursed expenses	507	293	0	293
Total cash receipts	<u>349,908</u>	<u>372,807</u>	<u>\$ 363,657</u>	<u>\$ 9,150</u>
<b>Expenditures</b>				
<b>Current</b>				
Contractual	0	0	\$ 36,000	\$ (36,000)
Operating supplies	<u>315,176</u>	<u>332,586</u>	<u>310,000</u>	<u>22,586</u>
Total expenditures	<u>315,176</u>	<u>332,586</u>	<u>\$ 346,000</u>	<u>\$ (13,414)</u>
Cash receipts over (under) expenditures	34,732	40,221		
Unencumbered cash, January 1	<u>74,155</u>	<u>108,887</u>		
Unencumbered cash, December 31	<u>\$ 108,887</u>	<u>\$ 149,108</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2x**

**SPECIAL PURPOSE FUNDS  
CARES ACT GRANT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
<b>Cash receipts</b>		
Grant income	\$ 0	\$ 7,676,349
Interest income	<u>0</u>	<u>5</u>
Total receipts	<u>0</u>	<u>7,676,354</u>
<b>Expenditures</b>		
Appropriations	0	6,811,970
Miscellaneous	0	20
Transfers out	<u>0</u>	<u>669,472</u>
Total expenditures	<u>0</u>	<u>7,481,462</u>
Cash receipts over (under) expenditures	0	194,892
Unencumbered cash, January 1	<u>0</u>	<u>0</u>
Unencumbered cash, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 194,892</u></u>

See Independent Auditor's Report.



**Lyon County, Kansas****Schedule 2y****SPECIAL PURPOSE FUNDS  
JUVENILE GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
Grant income	\$ 40,822	\$ 1,757
Total receipts	<u>40,822</u>	<u>1,757</u>
<b>Expenditures</b>		
Salaries	0	550
Contractual	32,451	19,646
Commodities	<u>1,886</u>	<u>931</u>
Total expenditures	<u>34,337</u>	<u>21,127</u>
Cash receipts over (under) expenditures	6,485	(19,370)
Unencumbered cash, January 1	<u>58,488</u>	<u>64,973</u>
Unencumbered cash, December 31	<u><u>\$ 64,973</u></u>	<u><u>\$ 45,603</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2z****SPECIAL PURPOSE FUNDS  
REINVESTMENT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
Grant income	\$ <u>14,720</u>	\$ <u>8,559</u>
Total receipts	<u>14,720</u>	<u>8,559</u>
<b>Expenditures</b>		
Contractual	2,772	7,292
Commodities	<u>56</u>	<u>0</u>
Total expenditures	<u>2,828</u>	<u>7,292</u>
Cash receipts over (under) expenditures	11,892	1,267
Unencumbered cash, January 1	<u>0</u>	<u>11,892</u>
Unencumbered cash, December 31	\$ <u><u>11,892</u></u>	\$ <u><u>13,159</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2aa**

SPECIAL PURPOSE FUNDS  
TORT LIABILITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Taxes	\$ 321,945	\$ 278,581	\$ 271,139	\$ 7,442
Transfer in	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>(20,000)</u>
Total cash receipts	<u>321,945</u>	<u>278,581</u>	<u>\$ 291,139</u>	<u>\$ (12,558)</u>
<b>Expenditures</b>				
<b>Current</b>				
General liability insurance	257,692	261,762	\$ 295,000	\$ (33,238)
Transfer out	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>(20,000)</u>
Total expenditures	<u>257,692</u>	<u>261,762</u>	<u>\$ 315,000</u>	<u>\$ (53,238)</u>
Cash receipts over (under) expenditures	64,253	16,819		
Unencumbered cash, January 1	<u>143,811</u>	<u>208,064</u>		
Unencumbered cash, December 31	<u>\$ 208,064</u>	<u>\$ 224,883</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

Schedule 2bb

**SPECIAL PURPOSE FUNDS  
SPECIAL ALCOHOL**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		<u>Variance -</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
<b>Cash receipts</b>				
<b>Intergovernmental</b>				
Liquor tax	\$ <u>6,344</u>	\$ <u>5,617</u>	\$ <u>2,000</u>	\$ <u>3,617</u>
<b>Expenditures</b>				
<b>Current</b>				
Contractual	<u>0</u>	<u>0</u>	\$ <u>37,700</u>	\$ <u>(37,700)</u>
Cash receipts over (under) expenditures	6,344	5,617		
Unencumbered cash, January 1	<u>33,632</u>	<u>39,976</u>		
Unencumbered cash, December 31	\$ <u>39,976</u>	\$ <u>45,593</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2cc**

**SPECIAL PURPOSE FUNDS  
SPECIAL PARKS & RECREATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		<u>Variance -</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
<b>Cash receipts</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>				
<b>Current</b>				
Appropriations	0	0	\$ 4,533	\$ (4,533)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	4,533	4,533		
Unencumbered cash, December 31	\$ 4,533	\$ 4,533		

See Independent Auditor's Report.

**Lyon County, Kansas**

Schedule 2dd

**SPECIAL PURPOSE FUNDS  
HEALTH DEPARTMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<b>2020</b>		<b>Variance -</b>
	<b>2019</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Taxes	\$ 467,045	\$ 450,482	\$ 439,029	\$ 11,453
Total cash receipts	467,045	450,482	439,029	11,453
<b>Expenditures</b>				
<b>Current</b>				
Appropriation	450,000	450,000	450,000	0
Cash receipts over (under) expenditures	17,045	482		
Unencumbered cash, January 1	46,484	63,529		
Unencumbered cash, December 31	\$ 63,529	\$ 64,011		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2ee**

**SPECIAL PURPOSE FUNDS  
DRUG TAX LAW ENFORCEMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

**For the Year Ended December 31, 2020**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>Cash receipts</b>		
Drug tax	\$ <u>0</u>	\$ <u>0</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	<u>981</u>	<u>0</u>
Total expenditures	<u>981</u>	<u>0</u>
Cash receipts over (under) expenditures	(981)	0
Unencumbered cash, January 1	<u>5,160</u>	<u>4,179</u>
Unencumbered cash, December 31	\$ <u><u>4,179</u></u>	\$ <u><u>4,179</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2ff**

**SPECIAL PURPOSE FUNDS  
SPECIAL LAW ENFORCEMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
Intergovernmental	\$ <u>2,156</u>	\$ <u>29,759</u>
Total cash receipts	<u>2,156</u>	<u>29,759</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	0	192
Commodities	2,655	0
Capital outlay	<u>26,362</u>	<u>0</u>
Total expenditures	<u>29,017</u>	<u>192</u>
Cash receipts over (under) expenditures	(26,861)	29,567
Unencumbered cash, January 1	<u>47,504</u>	<u>20,643</u>
Unencumbered cash, December 31	\$ <u><u>20,643</u></u>	\$ <u><u>50,210</u></u>

See Independent Auditor's Report.



**Lyon County, Kansas**

**Schedule 2gg**

**SPECIAL PURPOSE FUNDS  
SPECIAL PROSECUTOR FORFEITURE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

**For the Year Ended December 31, 2020**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
Intergovernmental	\$ <u>6,075</u>	\$ <u>10,635</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	<u>5,050</u>	<u>5,250</u>
Total expenditures	<u>5,050</u>	<u>5,250</u>
Cash receipts over (under) expenditures	1,025	5,385
Unencumbered cash, January 1	<u>13,384</u>	<u>14,409</u>
Unencumbered cash, December 31	\$ <u><u>14,409</u></u>	\$ <u><u>19,794</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2hh**

**SPECIAL PURPOSE FUNDS  
DIVERSIONARY SERVICE FEES**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
Intergovernmental	\$ <u>94,427</u>	\$ <u>93,076</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	36,381	14,553
Commodities	7,208	5,965
Other	21,349	2,131
Capital outlay	<u>16,788</u>	<u>11,297</u>
Total expenditures	<u>81,726</u>	<u>33,946</u>
Cash receipts over (under) expenditures	12,701	59,130
Unencumbered cash, January 1	<u>84,674</u>	<u>97,375</u>
Unencumbered cash, December 31	\$ <u><u>97,375</u></u>	\$ <u><u>156,505</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2ii**

**SPECIAL PURPOSE FUNDS  
WORTHLESS CHECKS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>Cash receipts</b>		
Intergovernmental	\$ 112	\$ 0
<b>Expenditures</b>		
<b>Current</b>		
Contractual	0	0
Total Expenditures	0	0
Cash receipts over (under) expenditures	112	0
Unencumbered cash, January 1	230	342
Unencumbered cash, December 31	\$ 342	\$ 342

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2jj**

**SPECIAL PURPOSE FUNDS  
PENDING FORFEITURE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
Intergovernmental	\$ <u>0</u>	\$ <u>4,210</u>
Total receipts	<u>0</u>	<u>4,210</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Cash receipts over (under) expenditures	0	4,210
Unencumbered cash, January 1	<u>0</u>	<u>0</u>
Unencumbered cash, December 31	\$ <u><u>0</u></u>	\$ <u><u>4,210</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2kk**

**SPECIAL PURPOSE FUNDS  
FEDERAL FORFEITURE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u><b>2019 Actual</b></u>	<u><b>2020 Actual</b></u>
<b>Cash receipts</b>		
Intergovernmental	\$ 0	\$ 0
Interest on idle funds	<u>102</u>	<u>0</u>
Total receipts	<u>102</u>	<u>0</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	1,501	0
Capital outlay	<u>14,020</u>	<u>0</u>
Total expenditures	<u>15,521</u>	<u>0</u>
Cash receipts over (under) expenditures	(15,419)	0
Unencumbered cash, January 1	<u>15,433</u>	<u>14</u>
Unencumbered cash, December 31	<u><u>\$ 14</u></u>	<u><u>\$ 14</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 3**

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2020

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Ending Cash Balance</b>
Oil and gas depletion trust	\$ 135,227	\$ 330	\$ 0	\$ 135,557
County library	24,749	253,349	256,928	21,170
Recreation districts	0	12,271	12,271	0
Fire districts	51,872	546,990	542,738	56,124
Bankruptcy	1,032	208	0	1,240
Tax collections	27,219,435	3,349,821	7,111,111	23,458,145
State funds	9,708	557,345	557,019	10,034
City funds	225	8,950,062	8,950,062	225
Unified School Districts	0	20,134,711	20,130,999	3,712
Townships funds	0	174,303	174,303	0
Library	0	20,179	20,179	0
Cemetery funds	0	8,175	8,175	0
Watersheds	0	167,561	167,561	0
Fire districts	40	249,641	249,660	21
District court	243,737	2,250,759	2,255,445	239,051
Law library	108,402	43,183	45,196	106,389
Out of county cash bonds	1	56,106	56,106	1
Detention center	135,002	273,942	281,051	127,893
<b>Total agency funds</b>	<b>\$ 27,929,430</b>	<b>\$ 37,048,936</b>	<b>\$ 40,818,804</b>	<b>\$ 24,159,562</b>

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 4**RELATED MUNICIPAL ENTITY  
LYON COUNTY FREE FAIRSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>
<b>Cash receipts</b>		
Intergovernmental	\$ 60,000	\$ 60,000
Charges for services	176,994	176,994
Investment revenue	224	224
Livestock Sale Receipts	<u>72,474</u>	<u>72,474</u>
Total cash receipts	<u>309,692</u>	<u>309,692</u>
<b>Expenditures</b>		
<b>Current</b>		
Culture and recreation	<u>280,776</u>	<u>280,776</u>
Cash receipts over (under) expenditures	28,916	28,916
Unencumbered cash, January 1	<u>209,430</u>	<u>238,346</u>
Unencumbered cash, December 31	<u><u>\$ 238,346</u></u>	<u><u>\$ 267,262</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 4**RELATED MUNICIPAL ENTITY  
LYON COUNTY EXTENSION COUNCILSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b>2019</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>		
County appropriation	\$ 297,800	\$ 300,000
KSU salary reimbursement	56,579	57,515
Reimbursable transactions	280,816	226,275
Miscellaneous	2,308	271
	<u>637,503</u>	<u>584,061</u>
Total cash receipts		
<b>Expenditures</b>		
<b>Current</b>		
Printing, audit, treasurer bond		
and liability insurance	6,843	4,409
Telephone	2,300	2,400
Rent, heat and lights	9,530	9,156
Supplies, stationary and postage	4,118	2,636
Equipment	10,585	21,136
Other	8,493	6,915
Travel	6,938	4,217
Subsistence	5,341	866
Salaries and wages	276,486	292,627
Employee benefits	46,989	52,013
Reimbursable transactions	255,395	182,293
	<u>633,018</u>	<u>578,668</u>
Total expenditures		
Cash receipts over (under) expenditures	4,485	5,393
Unencumbered cash, January 1	<u>233,282</u>	<u>237,767</u>
Unencumbered cash, December 31	<u>\$ 237,767</u>	<u>\$ 243,160</u>

See Independent Auditor's Report.



**Lyon County, Kansas**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the year ended December 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Pass-through Kansas Department of Justice</i>			
Coronavirus Emergency Supplemental Funding	16.034	\$ 29,570	\$ 29,570
Public Safety Partnership	16.710	24,668	24,668
Edward Byrne Memorial Justice Assistance	16.738	34,706	34,706
TOTAL DEPARTMENT OF JUSTICE		<u>88,944</u>	<u>88,944</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Pass-through Kansas Department of Transportation</i>			
State & Community Highway Safety	20.600	124,199	124,199
TOTAL DEPARTMENT OF TRANSPORTATION		<u>124,199</u>	<u>124,199</u>
<b>U.S DEPARTMENT OF THE TREASURY</b>			
<i>Pass-through State of Kansas</i>			
Coronavirus Relief Fund - SPARK Grant	21.019	7,676,349	7,463,872
Coronavirus Relief Fund - Public Works	21.019	24,150	24,150
Coronavirus Relief Fund - District Court	21.019	349,158	349,158
TOTAL DEPARTMENT OF THE TREASURY		<u>8,049,657</u>	<u>7,837,180</u>
TOTAL FEDERAL AWARDS		<u>\$ 8,262,800</u>	<u>\$ 8,050,323</u>

The county did provide federal awards to sub-recipients for the year ended December 31, 2020 as shown:

USD 251 Northern Lyon County	\$ 400,000
USD 252 Southern Lyon County	550,000
USD 253 Emporia	1,200,000
Emporia Christian School	25,000
Sacred Heart Catholic School	25,000
Emporia State University	2,057,401
Flint Hills Technical College	287,769
Newman Memorial Hospital	500,000
Flint Hills Community Health	248,198
Lyon County Extension	4,797
City of Emporia	525,258
City of Americus	30,000
City of Olpe	15,000
City of Reading	30,000
Business Grant Program	826,124
Not-for-profits	100,000
	<u>\$ 6,824,547</u>

See Independent Auditor's Report.

## **Lyon County, Kansas**

### **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** For the year ended December 31, 2020

#### **NOTE A. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Lyon County, Kansas under programs of the federal government for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets or cash flows of the County.

#### **NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

#### **NOTE C. INDIRECT COST RATES**

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

## SPECIAL REPORTS

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board Members  
Lyon County, Kansas  
Emporia, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Lyon County, Kansas as of and for the year ended December 31, 2020, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon dated June 22, 2021. The County prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

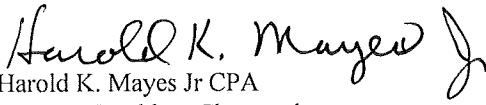
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K. Mayes Jr CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
June 22, 2021



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board Members  
Lyon County, Kansas  
Emporia, Kansas

### Report on Compliance for Each Major Federal Program

We have audited the Lyon County, Kansas's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance.

### Opinion on each Major Program

In our opinion, County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

### Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Harold K. Mayes Jr CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
June 22, 2021

**Lyon County, Kansas**

*SCHEDULE OF FINDINGS AND QUESTIONED COSTS*  
For the Year Ended December 31, 2020

SUMMARY OF AUDITOR'S RESULTS

**Financial Statements**

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP:	<u>Adverse</u>
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	<u>Unmodified</u>
Internal control over financial reporting	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

**Federal Awards**

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>No</u>
Type of auditor's report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	
<u>CFDA Number(s)</u> <u>Name of Federal Program or Cluster</u>	<u>Amount</u>
21.019        Coronavirus Relief Fund	\$ <u>7,837,180</u>
Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>750,000</u>
Auditee qualified as a low-risk auditee?	<u>No</u>